

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 1st of October, 2010.

GEORGIA DEPARTMENT OF REVENUE

Filing Date: October 1, 2010.

The Georgia Department of Revenue has adopted:

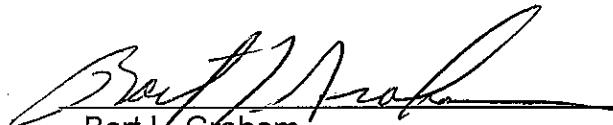
- 560-2-8-.01, entitled "Brewpubs."
- 560-2-8-.02, entitled "Brewpub Bonds."
- 560-2-8-.03, entitled "Monthly Report; Remittance of Taxes by Brewpubs."

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2, 3-2- and 3-5-37.

Sworn to and subscribed before me this 1st day of October, 2010.



(Signature of Notary Public)
(Notary Public Seal)



Bart L. Graham
Commissioner
Georgia Department of Revenue

Notary Public, Rockdale County, Georgia
My Commission Expires Nov. 19, 2012



**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-8
BREWPUBS**

560-2-8-.01 Brewpubs.

Upon application using forms as prescribed in 560-2-2-.02, as provided for under O.C.G.A. § 3-5-36, the Commissioner may issue a Brewpub license to any Brewpub in compliance with the requirements of this Act.

Authority: O.C.G.A. §§ 3-2-2, 3-5-37.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-8
BREW PUBS**

560-2-8-.02 Brewpub Bonds - Brewpubs.

(1) Brewpubs are required to post with the Commissioner in the amount of \$20,000.00, either:

(a) An annual or multiyear bond secured by a surety company authorized to do business in Georgia; or

(b) An irrevocable bank letter of credit, issued by a bank located in Georgia, conditioned upon prompt payment of all sums which may become due as required by all laws, rules and regulations governing the production of Malt Beverages in Georgia.

Authority: O.C.G.A. §§ 3-2-2, 3-2-3, 3-5-36, 3-5-37.

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-8
BREW PUBS**

**560-2-8-.03 Monthly Report; Remittance of Taxes
by Brewpubs - Brewpubs.**

(1) Every licensed brewpub located within Georgia shall file a monthly report with the Commissioner on form ATT-103, or on such other forms as the Commissioner may prescribe, setting forth all Malt Beverage produced during a specific calendar month, setting forth beginning and ending inventories for that month, copies of all reports filed with the United States Department of Treasury, and other information as the Commissioner may require to describe the completed transactions.

(2) Brewpubs shall file the monthly report no later than the fifteenth (15th) day of the next calendar month following the month of the transactions.

(3) The report shall indicate the total production of Malt Beverages during the report period.

(4) The proper tax remittance for all production shall be included with the report.

Authority: O.C.G.A. §§ 3-2-2, 3-2-3, 3-5-37.